

## **IC 21-6.1-7**

### **Chapter 7. School Corporation Reports and Administration**

## **IC 21-6.1-7-1**

### **Stipulation of contractual obligation**

Sec. 1. The administrative officers of each school corporation or other institutions covered by the fund shall notify each person to be employed in a teaching position of his obligations under this article as a condition of employment. The administrative officer shall make these obligations a part of the teacher's contract. Except in cases where the contribution is made on behalf of the member, each teacher's contract shall be construed to require the deduction of contributions to meet the teachers' contractual obligations to the fund and the state.

*As added by Acts 1976, P.L.111, SEC.1. Amended by P.L.35-1985, SEC.30.*

## **IC 21-6.1-7-2**

### **Record form; new teachers**

Sec. 2. New Teacher Form. Each teacher new to the service shall fill out a record form, prescribed by the board, when signing his first contract. This form shall be forwarded to the board.

*As added by Acts 1976, P.L.111, SEC.1.*

## **IC 21-6.1-7-3**

### **School corporation contribution deductions; statements**

Sec. 3. Unless the member's contribution is made on behalf of the member, the treasurer of each school corporation, the township trustee, or the appropriate officer of any other institution covered by the fund shall deduct from each member's salary the member's contribution for the fund and shall issue to each member, on behalf of the board, a statement for each contribution deducted. This statement is evidence that the member has credit from the fund for payment of the stated contribution.

*As added by Acts 1976, P.L.111, SEC.1. Amended by P.L.35-1985, SEC.31; P.L.54-1993, SEC.19.*

## **IC 21-6.1-7-4**

### **Official liability for contributions**

Sec. 4. Each treasurer of a school corporation, each township trustee, and the appropriate officer of any other institution covered by the fund is liable on his official bond for failure to deduct, report and pay the contributions to the board. The board, by an action in its name prosecuted by the attorney-general, may recover the contributions.

*As added by Acts 1976, P.L.111, SEC.1. Amended by P.L.54-1993, SEC.20.*

## **IC 21-6.1-7-5 Repealed**

*(Repealed by P.L.43-1991, SEC.11.)*

#### **IC 21-6.1-7-6**

##### **Report of teachers employed**

Sec. 6. On or before October 1 of each year, the administrative and executive officers of each school corporation or other institution covered by the fund shall report to the board on forms furnished by the board:

- (1) the fund's members employed by the corporation or other institution;
- (2) the hire or rehire date of each member; and
- (3) the member's retirement account number.

The officers shall report at definite periods during the year the members employed after that date so that contributions and other information may be verified.

*As added by Acts 1976, P.L.111, SEC.1. Amended by P.L.54-1993, SEC.21.*

#### **IC 21-6.1-7-7**

##### **Quarterly school corporation reports; member and employer contributions**

Sec. 7. (a) On or before January 15, April 15, July 15, and October 15 of each year, the treasurer of each school corporation, the township trustee, or the appropriate officer of any other institution covered by the fund shall make an employer report as provided in section 8 of this chapter, on a form furnished by the board, to the board and accompany it with a warrant in payment of:

- (1) total net contributions made for or by the members in the preceding three (3) months for the fund; and
- (2) employer contributions as required by section 12 of this chapter.

Amendatory reports to correct errors or omissions may be required and made.

(b) As used in this section, "net contributions" means the gross amount of a member's contributions minus any refund paid or due a teacher.

*As added by Acts 1976, P.L.111, SEC.1. Amended by P.L.35-1985, SEC.32; P.L.54-1993, SEC.22; P.L.22-1998, SEC.13.*

#### **IC 21-6.1-7-8**

##### **Quarterly school corporation reports; names, salary, and compensation of members; sum of member and employer contributions**

Sec. 8. (a) On or before January 15, April 15, July 15, and October 15 of each year, the treasurer of each school corporation, the township trustee, or the appropriate officer of any other institution covered by the fund shall make a report to the board on a form furnished by the board and within the time set by the board. Amendatory reports to correct errors or omissions may be required and made.

(b) The report required by subsection (a) must include:

- (1) the name of each member employed in the preceding

- reporting period, except substitute teachers;
- (2) the total salary and other compensation paid for personal services to each member in the reporting period;
  - (3) the sum of contributions made for or by each member and the sum of employer contributions made by the school corporation or other institution;
  - (4) the number of days each member received salary or other compensation for teaching services; and
  - (5) any other information which the board finds necessary for the effective management of the fund.

(c) As often as the board determines necessary, the board may review or cause to be reviewed the pertinent records of any public entity contributing to the fund under IC 21-6.1.

*As added by Acts 1976, P.L.111, SEC.1. Amended by P.L.35-1985, SEC.33; P.L.54-1993, SEC.23; P.L.22-1998, SEC.14.*

#### **IC 21-6.1-7-9**

##### **Penalty for failure to make reports and payments; additional time for reports and payments**

Sec. 9. If the treasurer of a school corporation, the township trustee, or the appropriate officer of any other institution covered by the fund fails to make the reports and payments as required in section 7 or 8 of this chapter:

- (1) the officer has an additional thirty (30) days to make the reports and payments without a penalty;
- (2) after thirty (30) days have passed since the deadlines required under section 7 or 8 of this chapter, the board may fine the school corporation or institution that the officer serves one hundred dollars (\$100) for each additional day that the reports and payments are late; and
- (3) if the officer is habitually late as determined by the board, the school corporation or institution which that officer serves is ineligible to receive any distribution of money from the state for school purposes until the reports and payments are received and approved by the board.

*As added by Acts 1976, P.L.111, SEC.1. Amended by P.L.54-1993, SEC.24; P.L.22-1998, SEC.15.*

#### **IC 21-6.1-7-10**

##### **State superintendent's expenses**

Sec. 10. State Superintendent Expenses. Expenses of the state superintendent necessary in administering section 9 of this chapter shall be paid from the funds of the board on a voucher approved by the director.

*As added by Acts 1976, P.L.111, SEC.1. Amended by P.L.5-1990, SEC.17.*

#### **IC 21-6.1-7-11**

##### **Separate accounts; credits and charges**

Sec. 11. The board shall maintain separate accounts within the

1996 account for each school corporation. Credits and charges to these accounts shall be made as prescribed in IC 5-10.2-2.

*As added by P.L.54-1993, SEC.25.*

#### **IC 21-6.1-7-12**

##### **Employer contribution rates; unfunded accrued liabilities; allocation of payments; additional payments**

Sec. 12. (a) Annually the board shall certify to each school corporation and each school corporation shall pay its employer contribution rate to the fund, computed as specified in IC 5-10.2-2 for the employer contribution for teachers covered by the 1996 account, including its share of administration expenses for the 1996 account.

(b) The board shall determine the amount of unfunded accrued liability of the school corporations. The board shall determine the unfunded accrued liability by individual employers or by a group of employers. The school corporations shall pay the amount in a lump sum or amortize the amount over a period determined by the board.

(c) The payments by school corporations for the amounts in subsections (a), (b), and (d) are allocated to the school corporations and not to the state.

(d) If a school corporation's account shows a deficit, the board may require the school corporation to make additional payments necessary to eliminate the deficit, in addition to the employer contributions computed under subsections (a) and (b).

*As added by P.L.54-1993, SEC.26.*

#### **IC 21-6.1-7-13**

##### **Recovery of required payments**

Sec. 13. If the school corporation fails to make the payments required by this chapter, the amount payable may be withheld by the auditor of state from money payable to the school corporation and transferred to the fund or recovered in a suit in the circuit or superior court of the county in which the school corporation is located. The suit shall be an action by the state on the relation of the board and shall be prosecuted by the attorney general.

*As added by P.L.54-1993, SEC.27.*